



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 22, 2010

Dr. Larry Wilson
CMONEY, INC.
One Sugar Creek Center Blvd, 5th Floor
Sugar Land, Texas 77478

Re: CMoney, Inc.
Item 4.01 Form 8-K
Filed September 21, 2010
File No. 333-145743

and

Item 4.02 Form 8-K
Filed September 21, 2010
File No. 333-145743

Dear Dr. Wilson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Beverly A. Singleton
Staff Accountant